

State of California  
BOARD OF EQUALIZATION

ALCOHOLIC BEVERAGE TAX REGULATIONS

**Regulation 2514. BEER AND WINE SOLD.**

Every manufacturer, wine grower, importer, and beer and wine wholesaler shall keep and preserve a record of all beer and wine sold. This record must show the name and address of the purchaser, the date sold, the kind and quantity, the size and capacity of packages of beer or wine sold, the price, container charges or deposits and any discount offered.

Sales invoices containing all of the above information, if filed so as to be readily accessible for verification by employees of the board, shall suffice to comply with this regulation.

*History:* Effective April 17, 1955.